

Bruggen, John

From: Bruggen, John
Sent: Thursday, May 28, 2015 4:14 PM
To: Monzel, Chris; Hartmann, Greg; Portune, Todd
Cc: Bell, Gena; Hanekamp, Lanita; Hammersmith, Richard; Wise, Kellie; Binns, Kathy; Daria, Lisa; Sigman, Christian; Gruber, Mary; Aluotto, Jeff; Paquette, Traci; WEIR, MOIRA; Webb, Lisa; Anderson, Lisa; Weckbach, Jeff; Wagner, Rob; Riehl, Erica
Subject: Budget Projections - Through April 2015
Attachments: Proj-04-15.pdf

Commissioners:

Attached are budget projections for activity through April 2015. For the months between our quarterly reports (in April, July and October) you will receive only the attached tables and the abbreviated narrative below.

The general fund reserve position is consistent with last month, decreasing slightly to \$26.75 million or 13.3% of budgeted expenses. It is still projected \$2.4 million below the budgeted reserve, but Administration anticipates that current revenue trends and cautious expense estimates will eliminate the deficit in the months ahead.

Revenue improved by \$1.2 million from March estimates, recognizing an expected transfer from the Hospital Commission and continued improvement in sales tax collections.

Expenditure estimates through April are an increase of \$1.0 million from March, due to a transfer to the judgment and claims fund, and revised projections in several court departments.

Both expenses and revenues decreased by \$8.9 million this month due to a change in how the Sheriff's office records township patrols. The budget office anticipates legislating this revision shortly.

Estimates for all restricted funds are also included in the attached materials. The April report reflects a negative balance in the Dog and Kennel fund due to relatively small revisions to both expenses and revenues over the last month. Should neither of these items improve across the remainder of the year, the fund will need an additional subsidy (currently estimated under \$20,000).


















Don't hesitate to contact me for further detail on any of these items.

JPB

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2015 Revenue Projections - General Fund

Based on activity through April

Department	Revenue Budget	Revenue Budget Revisions	Projected Collections	\$ Variance	% Variance
Auditor	137,345,702	-	140,535,484 	3,189,782	2.3%
Board of Elections	27,500	-	27,500	-	0.0%
Clerk of Courts	13,900,600	1,400,000	15,234,838 	(65,762)	-0.4%
Commissioners & County Admin	1,276,046	-	1,302,610 	26,564	2.1%
Communications Center	55,000	-	56,635 	1,635	3.0%
Contracts and Subsidies	-	-	-	-	n/a
Coroner	917,750	-	924,968 	7,218	0.8%
County Facilities	2,191,423	-	2,194,320 	2,897	0.1%
Court of Appeals	-	-	175	175	n/a
Court of Common Pleas	-	-	-	-	n/a
Court of Domestic Relations	357,000	-	256,684 	(100,316)	-28.1%
Court Reporters	-	-	-	-	n/a
Debt Service	32,500	475,000	507,500	-	0.0%
Economic Dev Department	196,651	-	201,701 	5,050	2.6%
Juvenile Court	3,172,458	-	3,113,153 	(59,305)	-1.9%
Metropolitan Sewer District	3,827,000	2,000,000	5,237,000 	(590,000)	-10.1%
Municipal Court	432,000	-	387,596 	(44,404)	-10.3%
Non-Departmentals	1,556,012	-	1,556,012	-	0.0%
Planning and Development	2,763,800	-	2,473,164 	(290,636)	-10.5%
Probate Court	1,562,200	-	1,562,200	-	0.0%
Probation	375,320	-	375,320	-	0.0%
Prosecutor	2,023,100	-	2,023,100	-	0.0%
Public Defender	6,239,000	-	6,239,000	-	0.0%
Recorder	2,340,000	-	2,600,456 	260,456	11.1%
Sheriff	13,380,150	(8,930,000)	4,792,220 	342,070	7.7%
Treasurer	7,582,000	-	7,211,943 	(370,057)	-4.9%
Veterans Service Commission	205,000	-	217,647 	12,647	6.2%
	201,758,211	(5,055,000)	199,031,224 	2,328,013	1.18%

Green = Over Budget > \$1000, Red = Under Budget > \$1000

5/28/2015

2015 Expense Projections - General Fund

Based on activity through April































Department	Budget	Budget Revisions	Projected Expenses		\$ Variance	% Variance
Auditor	1,969,934	-	2,106,995	●	137,060	7.0%
Board of Elections	8,334,999	-	8,254,197	●	(80,803)	-1.0%
Clerk of Courts	11,600,000	42,000	11,794,693	●	152,693	1.3%
Commissioners & County Admin	3,757,724	7,000	3,764,724		-	0.0%
Communications Center	3,868,863	-	3,807,401	●	(61,462)	-1.6%
Contracts and Subsidies	2,550,000	72,800	2,622,800		-	0.0%
Coroner	4,100,000	20,000	4,376,579	●	256,579	6.2%
County Facilities	11,782,655	1,919,640	13,693,148	●	(9,147)	-0.1%
Court of Appeals	49,000	8,000	57,000		-	0.0%
Court of Common Pleas	8,099,999	-	8,303,318	●	203,319	2.5%
Court of Domestic Relations	3,100,000	-	3,100,000		-	0.0%
Court Reporters	2,250,000	-	2,343,838	●	93,838	4.2%
Debt Service	6,892,500	-	6,892,500		-	0.0%
Economic Dev Department	1,941,346	1,005,000	2,936,375	●	(9,970)	-0.3%
Juvenile Court	13,300,000	35,000	13,335,445		445	0.0%
Metropolitan Sewer District	3,815,190	-	3,237,501	●	(577,689)	-15.1%
Municipal Court	4,899,999	-	5,232,510	●	332,512	6.8%
Non-Departmentals	4,940,002	1,460,000	6,543,429	●	143,427	2.2%
Planning and Development	2,933,000	-	2,916,146	●	(16,854)	-0.6%
Probate Court	2,670,000	-	2,670,000		-	0.0%
Probation	6,100,001	-	6,100,001		-	0.0%
Prosecutor	12,263,000	35,900	12,633,710	●	334,810	2.7%
Public Defender	15,350,000	-	15,340,204	●	(9,796)	-0.1%
Recorder	1,050,000	165,000	1,204,147	●	(10,853)	-0.9%
Sheriff	61,999,998	(8,499,000)	57,324,490	●	3,823,492	7.1%
Treasurer	590,000	-	590,000		-	0.0%
Veterans Service Commission	1,550,001	-	1,391,286	●	(158,715)	-10.2%
	201,758,211	(3,728,660)	202,572,436	●	4,542,885	2.29%

Red = Over Budget > \$1000, Green = Under Budget > \$1000

5/28/2015

































2014 Restricted Fund Projections

























Based on activity through April

Fund		Beginning Balance	Projected Revenue	Projected Expenses	Ending Balance	% of Expenses
002-001	Real Estate Assessment (Auditor)	13,531,380	9,215,813	6,746,326	16,000,866 	237.2%
002-002	Solid Waste Management Fund	2,360,083	2,109,500	2,538,388	1,931,195 	76.1%
002-005	Dog & Kennel	199,671	1,478,000	1,693,989	(16,318) 	-1.0%
002-006	Emergency Management Agency	302,035	529,839	552,921	278,953 	50.5%
002-007	Victims of Domestic Violence	81,798	138,886	141,000	79,684 	56.5%
002-008	Probate Court Conduct of Business	58,886	9,266	11,969	56,184 	469.4%
002-009	Bureau of Support (JFS)	113,366	12,620,616	12,720,224	13,758 	0.1%
002-010	Treasurer's Delinquent Real Estate	1,182,357	3,404,021	4,067,702	518,676 	12.8%
002-011	Prosecutor's Delinquent Real Estate	527,528	1,321,625	1,631,371	217,781 	13.3%
002-012	County Hospital Facility Fund	477,588	-	477,588	0 	0.0%
002-013	Indigent Guardianship (Probate)	207,035	92,866	182,229	117,671 	64.6%
002-014	Law Enforcement & Education (Sheriff)	178,121	2,300	25,000	155,421 	621.7%
002-015	Clerk of Courts Automation	4,400,985	934,072	1,896,731	3,438,326 	181.3%
002-016	Probate Court Automation	566,176	133,782	130,000	569,958 	438.4%
002-017	Treasurer's Optional Payment	58,118	10,200	9,208	59,110 	641.9%
002-018	Auto Title Administration (Clerk)	3,783,946	3,777,187	3,908,359	3,652,774 	93.5%
002-019	Water Rotary	6,312	1,925,220	1,696,656	234,876 	13.8%
002-020	Juv Indigent Driver Alcohol Treatment	22,500	1,408	-	23,908 	100.0%
002-022	Probate Court Legal Research	56,800	24,465	23,000	58,265 	253.3%
002-023	Public Assistance (JFS)	21,149,809	91,755,937	91,308,328	21,597,419 	23.7%
002-024	Permissive Auto Tax Municipal (Engineer)	2,668,594	2,215,898	2,100,000	2,784,491 	132.6%
002-025	Permissive Auto Tax County (Engineer)	8,297,341	5,001,262	6,323,579	6,975,024 	110.3%
002-026	Roads & Bridges (Engineer)	12,856,067	15,825,296	17,701,863	10,979,501 	62.0%
002-027	Common Pleas Legal Research	380,126	284,600	250,000	414,726 	165.9%
002-029	Court Delay Reduction (Municipal Ct)	120,579	146,187	115,668	151,098 	130.6%
002-031	Administration of Justice (Common Pleas)	190,280	15,000	20,000	185,280 	926.4%
002-032	Probation Services	1,187,372	1,439,200	1,396,902	1,229,670 	88.0%
002-039	JFS Special Trust	27,070	5,000	5,000	27,070 	541.4%
002-040	Family and Children First Council	768,815	-	-	768,815 	100.0%
002-042	27th Payroll Reserve	3,500,000	350,000	-	3,850,000 	100.0%

Green = Reserve > 15%, Yellow = Reserve between 10-15%, Red = Reserve < 10%

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Fund	Beginning Balance	Projected Revenue	Projected Expenses	Ending Balance	% of Expenses
002-044 Municipal Court Special Projects	571,720	1,071,505	644,985	998,239 	154.8%
002-045 Mental Health Local Fund	958,158	2,168,012	43,267	3,082,902 	7125.3%
002-046 Common Pleas Mediation	164,677	163,526	167,943	160,260 	95.4%
002-047 Mental Health and Recovery Services	1,491,470	8,369,718	8,120,104	1,741,085 	21.4%
002-049 Probate Court Dispute Resolution	50,400	-	1,000	49,400 	4940.0%
002-050 Sheriff's Parking Violations	25,191	500	-	25,691 	100.0%
002-051 Coroner's Out of County Fees	355,929	200,000	223,701	332,227 	148.5%
002-054 Common Pleas Special Projects	765,568	1,383,578	1,324,034	825,113 	62.3%
002-055 Major Highway Operations - County	54,448	72,960	-	57,329 	100.0%
002-057 Storm Water Oversight (Engineer)	4,992,910	2,818,584	2,669,248	5,142,246 	192.6%
002-058 Hotel/Motel Lodging Tax	10	7,260,000	7,260,000	10 	0.0%
002-059 Sheriff's Concealed Handgun License	466,166	297,678	395,229	368,615 	93.3%
002-060 Workforce Investment (JFS)	14,000	7,552,067	7,566,067	0 	0.0%
002-062 Citizen Reward Program (Clerk)	504	7,500	7,500	504 	6.7%
002-063 Wireless 911	323,535	732,563	714,698	341,400 	47.8%
002-065 Juvenile Court Legal Research	75,138	30,563	100,000	5,700 	5.7%
002-067 Tax Certificate Administration (Treasurer)	170,417	215,000	272,051	113,366 	41.7%
002-068 Domestic Relations Special Projects	202,998	171,725	184,011	190,712 	103.6%
002-069 Indigent Drivers (Probation)	640,752	131,673	45,000	727,425 	1616.5%
002-070 Sheriff Peace Officer Training	77,238	45,360	70,000	52,598 	75.1%
002-071 Law Library	183,538	977,953	1,028,184	133,307 	13.0%
002-072 Storm Water Management (Planning)	1,255,203	1,487,273	1,424,548	1,317,929 	92.5%
002-073 Juvenile Court Special Projects	370,599	133,918	330,038	174,479 	52.9%
002-074 Recorder's Technology Fund	65,176	354,529	303,923	115,782 	38.1%
003-001 Children's Services	109,737,357	67,366,131	67,856,021	109,247,467 	161.0%
003-002 Developmental Disabilities Services	33,565,292	102,382,254	106,042,618	29,904,928 	28.2%
003-003 Mental Health Levy	15,473,736	35,088,922	38,443,662	12,118,995 	31.5%
003-004 Indigent Health Care	2,953,698	41,229,572	42,042,306	2,140,964 	5.1%
003-005 CLEAR	5,806,518	3,866,786	3,915,818	5,757,487 	147.0%
003-006 Senior Services	1,703,013	19,884,891	19,397,468	2,190,436 	11.3%
003-008 Zoological Gardens	668,398	6,795,510	6,666,530	797,379 	12.0%
003-009 Cincinnati Museum Center	408,866	2,308	403,548	7,627 	1.9%

Fund	Beginning Balance	Projected Revenue	Projected Expenses	Ending Balance	% of Expenses
003-010 Family Services and Treatment Levy	1,801,774	6,082,953	6,515,473	1,369,254 	21.0%
900-002 Unvoted General Obligation Debt Service	105,217	11,980,040	11,978,926	106,330 	0.9%
900-003 Special Assessment Debt Service	219,623	571,527	587,694	203,457 	34.6%
921-009 Special Assessment Debt Issuance	-	1,000,000	280,000	720,000 	257.1%
931-001 Sheriff's Rotary Fund	279,700	9,590,000	9,590,002	279,699 	2.9%
931-002 Central Warrant ID Unit	(309,476)	3,645,690	3,319,892	16,323 	0.5%
931-003 Workers' Comp Reserve	9,860,231	1,707,283	2,718,837	8,848,677 	325.5%
931-004 Auditor's Computer Center	1,197,313	1,605,200	1,982,857	819,656 	41.3%
931-005 County Communication Center	835,611	8,418,962	8,688,463	566,111 	6.5%
931-006 Workers' Comp Paul Brown Stadium	-	30,000	30,000	- 	0.0%
931-007 Workers' Comp Reds Stadium	273	30,000	30,000	273 	0.9%
931-010 Medical Self-Insurance Fund	5,512,988	42,497,108	42,541,294	5,468,803 	12.9%
946-003 Paul Brown Stadium Operations	1,336,686	15,205,539	16,373,294	168,931 	1.0%
946-005 Ballpark Operations	764,963	6,094,850	6,094,791	765,022 	12.6%
946-006 Parking & Public Improvement Operations	163,883	370,000	366,364	167,519 	45.7%
946-008 Main Street Parking Garage Operations	326,279	996,776	974,156	348,899 	35.8%
946-010 Paul Brown Capital Repair Fund	1,700,085	1,000,000	1,494,778	1,205,307 	80.6%
946-012 Sales Tax Stabilization Fund	6,964,059	450,100	-	6,963,673 	100.0%
946-013 Parking Revenue Fund	507,795	10,786,735	11,270,600	23,930 	0.2%
946-014 Ballpark Capital Reserve	1,156,319	508,783	1,324,073	341,028 	25.8%
946-015 Ballpark Operating Reserve	12	1,099,962	1,099,962	12 	0.0%
946-016 Repair and Improvement Account	1,941,568	440,375	400,000	1,981,943 	495.5%
946-017 Riverfront Loan Debt Service	-	647,846	647,548	298 	0.0%
946-018 Parking Stablization Fund	4,923,421	1,000,000	-	5,923,421 	100.0%